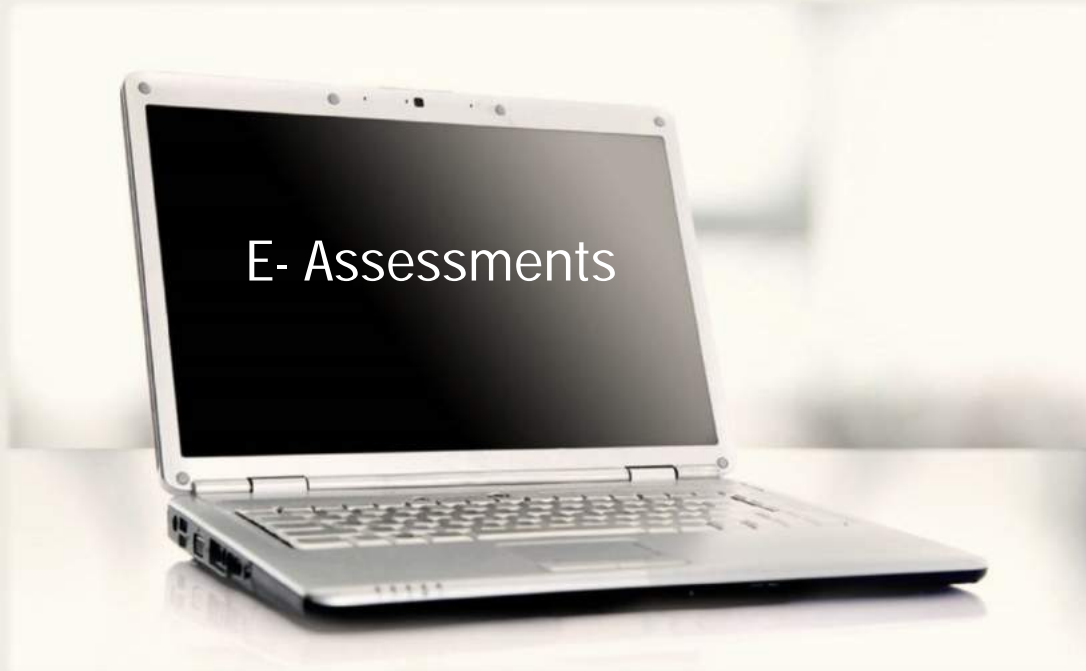


E- Assessments Proceedings & Representation

Bombay Chartered Accountant Society – Tax Study Circle



Kinjal Bhuta
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21st Novemeber 2019

E-ASSESSMENTS PHASE I

Background:

- E-Assessment via email based communication was initially launched as a Pilot Project in Five Non Corporate Charges in October 2015.
- Pilot Project was launched in Delhi, Mumbai, Bangalore, Chennai and Ahmedabad which was extended to Hyderabad and Kolkata. Further extended to 102 cities by the end of 2017.
- In 2016 and 2017, CBDT issued specifying procedure, formats and standards for ensuring secured transmission of electronic communication.
- In 2018 E-Assessment via E mail based electronic communication was extended to E proceeding Functionality on the e-filing website of the tax department www.incometaxindiaefiling.gov.in.
- 2019 – Centralised Verification System.

Chronology of Events:

- **October 2015**- CBDT introduced Pilot Project in 5 metros.
- **December 2015**- CBDT issued notification to amend Income Tax Rules, 1962 to provide that for purposes of section 282(1) of the Act, service of notice, summons, requisition, order and other communication may be done by email. Notification no. 89/2015 dated 02nd Dec, 2015.
- **February,2016** - CBDT notified the procedures and the standards to be followed to ensure secured transmission of electronic communication *vide* Notification no. 2/2016 dated 03rd Feb, 2016.
- **April, 2017**- CBDT further notified the procedures and the standards to be followed to ensure secured transmission of electronic communication *vide* Notification no. 4/2017 dated 03rd April,2017.
- **September, 2017** - CBDT issued Instruction No.8/2017 dated 29th September. In the said instruction, the Board stated that its Income-Tax Business Application (ITBA) project was available, which provides an integrated platform to conduct various tax proceedings electronically through the 'e-Proceeding' facility available on it, in an end to end manner. Accordingly, it decided to utilize it in a widespread manner for conduct of proceedings in scrutiny cases getting time barred on 31.12.2017
- **Budget 2018** – Announcement by FM proposing to amend Income Tax Act to notify a new scheme for assessment in electronic mode to eliminate person to person contact leading to greater efficiency and transparency.

Chronology of Events:

- **February, 2018** - CBDT issued Instruction. No 1 /2018 dated 12th Feb, 2018 to direct that except for search related assessments, proceedings in other pending scrutiny assessment cases shall be conducted only through the 'E-Proceeding' functionality in ITBA/E-filing. However, in cases where the concerned assessee objects to conduct of assessment proceedings electronically through the 'E-Proceeding' facility, such cases, for the time being, may be kept on hold.
- **August, 2018** - Instruction no. 3/2018 was issued by the CBDT for conduct of assessment proceedings through 'E-Proceeding' facility during 2018-19.
- **January, 2019**- CBDT issued Notification no.5 dated 30th January, 2019 bringing out Centralised Verification Scheme, 2019. The scheme provides for centralised issuance of notice and for processing of information or documents and making available the outcome of the processing to the Assessing Officer in the context of E-Assessment.
- **Budget, 2019**- FM announced government has approved a path breaking, technology intensive project to transform the income-tax department into a more assessee-friendly one and within the next two years, almost all verification and assessment of returns selected for scrutiny will be done electronically through anonymised back office, manned by tax experts and officials, without any personal interface between taxpayers and tax officers."
- **September 2019**- The Faceless and jurisdiction less scheme introduced

Change in Relevant Provisions of Act and Rules:

- Section 2(23C) – Definition of hearing inserted from 01/06/2016.- communication of data through electronic mode.
- Section 133C(3) - Power to call for information by prescribed income tax authority. The CBDT vide Notification 12/2018 notified Centralized Communication Scheme, 2018 for centralized issuance of notices in pursuance to section 133C(3) of the act.
- Section 282 - Service of notice generally. Sub section (2) empowers the Board to make rules to provide for addresses (electronic mails) to which the notices may be issued.
- Pursuant to the powers under Rule 127, Notification No. 02/2016 dated 3rd February 2016 was issued specifying procedure, formats and standards for ensuring secured transmission of electronic communication via e-mail.
- Section 282A - Authentication of notices and other documents – shall be signed in paper form or communicated in electronic form.

Relevant Provisions of Act and Rules

- Sub section 3(A) to 3(C) inserted after subsection 143(3) by Finance Act, 2018
- Subsection (3A) - Central Government may make a scheme vide notification in official gazette for the purposes of making assessment u/s 143(3) of the Act so as to impart greater efficiency, transparency and accountability by:
 - Eliminating the interface between AO and the assessee
 - Optimizing utilization of resources
 - Introducing a team based assessment. (not defined)
- Subsection (3B) – To give effect to the above scheme CG may direct that provisions relating to assessment shall not apply or shall apply with such exception, modification and adaption as may be specified therein. No such direction shall be issued after 31st March 2020
- Subsection (3C) - Every notification issued as above shall, be laid before each House of Parliament.

Relevant Provisions of Act and Rules

- Rule 127 - Service of notice, summons, requisition, order and other communication.

Rule 127 (2)(b)- the notices etc. in case of electronic communication shall be sent to either of following email addresses:

- Email address in Income Tax return for the year for which communication relates.
- Email address in last Income Tax return furnished by assessee.
- In case of assessee is company, email address of company available of MCA website.
- Any other Email address provided by assessee to such Income Tax Authority.
- Rule-127A – Inserted by IT (Third Amendment), Rules, 2017 with effect from 23/03/2017.
 - Every notice sent shall be deemed to be authenticated in case of electronic mail or electronic mail message if received from the designated email address and the name and office of such IT Authority is printed on body of email or printed on the notice sent by way of attachment.
 - In case of electronic record – If name and office of authority is displayed on the record or in the attachment with the record and such record is displayed on the designated website.

Relevant Provisions of Act and Rules

- New Format of notices to be issued u/s. 143(2)- Circular No. F. 225/157/2017/ITA.II dated 23rd June 2017.

3 standard formats issued –

- Limited scrutiny through Computer aided scrutiny selection
- Complete scrutiny through computer aided selection
- Compulsory Manual scrutiny

- New Format of notices sent u/s, 142(1)(ii) & (iii) Rule-127A – Instruction dated 19th March, 2018.

The revised format now incorporates the same language as in the 143(2) notice to facilitate the taxpayer to submit the documents and respond electronically and the requirement to visit the office has been removed.

Salient Features:

■ APPLICABILITY:

The E-functionality shall be open for all types of notices, questionnaires, and letters issued under various sections of the Income Tax Act, 1961, it shall cover the following:

- Regular Assessment proceedings u/s. 143(3).
- Transfer pricing assessments.
- Penalty proceedings under various sections.
- Revision assessments.
- Proceedings in first appeal for hearing notice.
- Proceedings for granting or rejecting registrations under section 12AA, 80G or other exemptions
- Proceedings for seeking clarification for resolving e-nivaran grievances
- Rectification applications and proceedings and any other things which may be notified in future.

Salient Features:

■ Cases when E-Assessment not mandatory:

As per instruction no. 3/ 2018 issued by CBDT, E-Proceeding shall not be mandatory in following cases:

- Where assessment is to be framed under section(s) 153A, 153C, 147 and 144 of the act.
- In set-aside assessments;
- Assessments being framed in non-PAN cases;
- Cases where income tax return was filed in paper mode and the concerned assessee does not have an 'E-filing' account yet;
- In all cases at stations connected through the VSAT or with limited capacity of bandwidth (list of such stations shall be specified by the Pr. DGIT (System));
- In cases where the jurisdictional Pr. CIT/CIT, in exceptional circumstances such as complexities of the case or administrative difficulties in conduct of assessment through 'EProceeding', has permitted conduct of assessment proceedings through conventional mode.

Salient Features:

- ITBA- Income Tax Business Application – Procedure:
 - An integrated platform for electronic conduct of various functions/proceedings including assessments.
 - All the notices/ questionnaire/ letters/ orders issued from ITBA modules by any Income Tax Authority will be visible to Assessee after login under 'E-Proceeding' tab in the E-filing website of the department in <https://www.incometaxindiaefiling.gov.in>, and may also be sent by the designated e-mail address to the registered e-mail address of the Assessee.
 - A text message alerting the Assessee may also be sent on the mobile number registered on the e-filing website.
 - The notice/ questionnaire/ letter available over E-filing website to the assessee or sent by E-mail to the assessee will be authenticated in the manner prescribed in Rule 127A of Income-tax Rules, 1962 ('the Rules').
 - Responses alongwith attachments to be submitted on E- filing portal.
 - In order to facilitate a final date and time for E-submission, the facility to submit a response will be auto closed 7 days prior to the Time-Barring (TB) date, if any. If there is no Time Barring date, then the Officer or AO can on his volition close the E-submission whenever the final order or decision is under preparation to avoid last minute submissions. However, Income tax authority can also re-enable the E-submission by taxpayer in both TB and non TB situations.
- Once the proceeding is closed or completed in ITBA, there will be no e-submission allowed from Assessee.

Salient Features:

- Proceedings can be done manually in following cases in between the E-Proceedings:
 - Where books of accounts have to be examined;
 - Where assessing officer invokes provisions of section 131 of the Act ;
 - Where examination of witness is required to be made by concerned assessee or the department;
 - Where show-cause notice contemplating any adverse view is issued by the assessing officer and assessee requests through their 'E-filing' account for personal hearing to explain the matter.
- The designated e-mail address of the Income Tax Authority will be based on his designation under the domain @incometax.gov.in.
- The time and place of dispatch and receipt of electronic record or electronic communication shall have the same meaning as provided under section 13 of the Information Technology Act, 2000 (No. 21 of 2000).

Section 13 of Information Technology Act, 2000:

- The despatch of an electronic record occurs when it enters a computer resource outside the control of the originator- SS.1
- SS 2 The time of receipt of an electronic record shall be determined as follows, namely:-(a) if the addressee has designated a computer resource for the purpose of receiving electronic records,- (i) receipt occurs at the time when the electronic record enters the designated computer resource; or
(ii) if the electronic record is sent to a computer resource of the addressee that is not the designated computer resource, receipt occurs at the time when the electronic record is retrieved by the addressee;
(b) if the addressee has not designated a computer resource along with specified timings, if any, receipt occurs when the electronic record enters the computer resource of the addressee
- SS 3- an electronic record is deemed to be despatched at the place where the originator has his place of business, and is deemed to be received at the place where the addressee has his place of business
- SS 4- The provisions of sub-section (2) shall apply notwithstanding that the place where the computer resource is located may be different from the place where the electronic record is deemed to have been received under sub-section (3).

Online Procedure

- Step 1: Login to e-filing portal at <https://incometaxindiaefiling.gov.in>. If you are not registered with the e-filing portal, use the 'Register Yourself' link to register.
- Step 2: A link e-Assessment/Proceedings is provided under e-Proceeding tab.

The screenshot displays the e-filing portal interface. At the top left is the logo of the Income Tax Department, Government of India, with the text 'e-Filing Anywhere Anytime'. To the right of the logo are links for 'Feedback', 'Accessibility Options', 'Contact Us', and 'Help'. Below these links, a user is logged in as 'MISHRA (Individual)' with a 'Logout' button. The user's last login is '19/01/2017 16:58:15' and the idle session timer is '1 4 : 1'. The main navigation bar includes 'Dashboard', 'My Account', 'e-File', 'Compliance', 'PMGKY', 'Profile Settings', 'Worklist', 'e-Proceeding', and 'e-Nivaran'. The 'e-Proceeding' tab is active, and the 'e-Assessment/Proceedings' link is highlighted. Below the navigation bar, there are sections for 'View Returns / Forms' and 'My Pending Actions'. An 'IMPORTANT !!!' message is displayed, stating: 'Introducing 'Service Request' functionality under 'My Account'. Now, you can raise and view the requests for the following.' The list of services includes: Add Legal Heir, Intimation u/s 143/1, Refund Re-issue, Change ITR form Particulars, Add Liquidator, and Add competent person to verify.

Online Procedure

- Step 3: On clicking the link the users can view the Proceeding details.

| PAN | Assessment Year | Proceeding Name | Opt for e-Assessment | | Proceeding Status | Proceeding Limitation Date |
|------------|-----------------|--------------------------|----------------------|------------------------|---------------------------------------------------------------------------------------------------------------|----------------------------|
| SUHPM2016A | 2015-16 | First Appeal Proceedings | YES | Change | Open | 30/01/2017 |
| SUHPM2016A | 2010-11 | <u>TPO Proceedings</u> | YES | Change | Open | 28/01/2017 |
| SUHPM2016A | 2010-11 | First Appeal Proceedings | YES | Change | Open | 22/01/2017 |
| SUHPM2016A | 2010-11 | Clarification Letter | YES | Change | Closed Closure Order  | 26/01/2017 |

Online Procedure

- Step 4: Click on Proceeding Name hyperlink. All proceeding details will be displayed.

Dashboard My Account - e-File - Compliance - PMGKY - Profile Settings - Worklist - e-Proceeding - e-Nivaran -

e-Assessment/Proceedings

| PAN | Assessment Year | Proceeding Name | Opt for e-Assessment | Proceeding Status | Proceeding Limitation Date |
|------------|-----------------|------------------------------------------|----------------------------|-----------------------------------------|----------------------------|
| SUHPM2016A | 2015-16 | First Appeal Proceedings | YES Change | Open | 30/01/2017 |
| SUHPM2016A | 2010-11 | TPO Proceedings | YES Change | Open | 28/01/2017 |
| SUHPM2016A | 2010-11 | First Appeal Proceedings | YES Change | Open | 22/01/2017 |
| SUHPM2016A | 2010-11 | Clarification Letter | YES Change | Closed Closure Order | 25/01/2017 |

- Step 5: In order to see the notice details Click on Reference ID hyperlink.

e-Assessment/Proceedings

Assessment Year - 2010-11 Proceeding Name - First Appeal Proceedings

| Reference ID | Notice Section | Description | Notice Issue Date | Document ID | Communication Sent Date | Due Date for Submission | Response |
|--------------------------------|----------------|-------------|-------------------|----------------------------------------|-------------------------|-------------------------|--------------------------|
| 10000000006849 | 250 | - | 13/01/2017 | ITBA/APL/SIAPL_1/2015-17/100D100918(1) | - | 13/01/2017 | Submit - |

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Note :

- Please click on the **Reference ID** hyperlink to view the Notice Details.
- In order to submit the response click on the **Submit** hyperlink under Response Column.
- To View the details of submitted Response, please click on **View** hyperlink.

Online Procedure

Communications Details - 100000000008646

| Assessing Officer Details | |
|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| Name | SRINIVAS KRISHNA |
| Designation | AO |
| E-Mail | CHE6.2@INCOMETAX.GOV.IN |
| Address | INCOME TAX VALUATION WING, , KANNAMMAI BUILDING, 5TH FLOOR, 611, ANNA SALAI, CHENNAI Tamil Nadu, 600006 |
| Notice / Letter pdf | Notice Issue Date- 13/01/2017 |
| BCNTAP0116200017600_SUHPM2016A_Hearing Notice us 250_13012017.pdf | |

Note :
1. Please click on the **Notice/Letter PDF** to download the notice details.

Step 6: Click on Submit link to submit the response.

=-Assessment/Proceedings

| Assessment Year - 2010-11 | | | | | Proceeding Name - First Appeal Proceedings | | |
|---------------------------------|----------------|-------------|-------------------|----------------------------------------|--------------------------------------------|-------------------------|------------------------|
| Reference ID | Notice Section | Description | Notice Issue Date | Document ID | Communication Sent Date | Due Date for Submission | Response |
| 100000000008649 | 250 | - | 13/01/2017 | ITBA/APL/S/APL_1/2016-17/1000100918(1) | - | 13/01/2017 | Submit |

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Note :
1. Please click on the **Reference ID** hyperlink to view the Notice Details.
2. In order to submit the response click on the **Submit** hyperlink under Response Column.
3. To View the details of submitted Response, please click on **View** hyperlink.

Online Procedure

Enter all the details and click on submit button.

e-Proceedings

| | |
|-----------------------|----------------------------------|
| Proceeding Name | Assessment Proceeding u/s 143(3) |
| Document Reference ID | 100000002072652 |
| Notice Section | 142(1) |

Remarks*

| Sl. No. | Attachment Description | Attach scanned documents in PDF format |
|---------|------------------------|-----------------------------------------------------------|
| 1 | <input type="text"/> | <input type="button" value="Choose file"/> No file chosen |

I declare that to the best of my knowledge and belief, the information furnished in the statement/statements is correct and complete and other particulars shown therein are truly stated.

Online Procedure

- Step 7: On Successful Submission success message along with the Transaction ID is displayed on the screen. In case you make a mistake in submission of response, you may further revise it by login to e-filing portal.

e-Assessment/Proceedings

Financial Year - 2010-11 Proceeding Name - First Appeal Proceedings

| Reference ID | Notice Section | Description | Notice Issue Date | Document ID | Communication Sent Date | Due Date for Submission | Response |
|----------------|----------------|-------------|-------------------|----------------------------------------|-------------------------|-------------------------|-------------|
| 10000000009849 | 250 | - | 13/01/2017 | [TBA/APLS/APL_1/2016-17/1000100918(1)] | - | 13/01/2017 | Submit View |

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e-Assessment response submission

Your e-Assessment Response has been submitted successfully and the Transaction ID : 1XXXXXXXXX. In case of any queries, please contact 1800 4250 0025.

Note:
 1. Please
 2. In order
 3. To View

Step 8: Submitted online response can be viewed by clicking on the View.

e-Assessment/Proceedings

A.Y./F.Y. - 2015-16 Proceeding Name - Passing of Assessment Order u/s 143(3)

| Reference Id | Notice Section | Description | Notice issue Date | Notice Id | e-Mail sent Date | Response |
|--------------|----------------|--------------------------------------------------------------|-------------------|--------------|------------------|-------------|
| 1000000XXXXX | 143(2) | [TBA]Notice under section 143(2) of the Income Tax Act, 1961 | XX/XX/XXXX | 1000000XXXXX | XX/XX/XXXX | Submit View |

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Online Procedure

- Step 9: For viewing the response details click on View Details. The responses will be sorted as latest first.

e-Assessment/Proceedings Response

| | |
|-----------------------|------------------------------|
| Proceeding Name | First Appeal Proceedings |
| Document Reference ID | 10000000000XXX |
| Notice Section | 250 |
| Response Date | 15/01/2017 |
| Response | View Details |

[Back](#)

- Step 10: All response details will be displayed. The User can download the attachments submitted at time of response.

e-Assessment/Proceedings Response

| | |
|-------------------------|----------------------------------------------|
| Proceeding Name | First Appeal Proceedings |
| Document Reference ID | 10000000000XXX |
| Notice Section | 250 |
| Communication sent Date | |
| Description | |
| Remarks | These are remarks. |
| Attachment Description | This is attachment description. |
| Attachments | Click here to view documents |

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Authorized representative – Steps

- On the e-filing portal, in E proceedings Tab , click on the hyperlink of Add/view Authorized Representative.
- The types of AR are CA, Related person, Employee, Officer of scheduled Bank, Legal Practitioner, Person who has passed recognized accountancy exam, person with prescribed education qualification, income tax practitioner.
- For CA, need to add membership no, and for other PAN, as soon as the same is added a dialogue box will appear with contact number and email id. Confirm and OTP will be received. Enter otp and validate, success message will appear and alert message shall be sent to AR.
- AR needs to accept the request in Worklist, For your Action tab in portal within 7 days from the date of raising request.
- AR can now submit details for e-proceedings through his own portal by clicking link and the assessee can also view the same through their portal.
- SC decision in case of PCIT v/s. NRA Iron & Steel Pvt Ltd. (Civil Appeal no. 2463/2019)

E-ASSESSMENTS PHASE II –THE SCHEME, 2019

E-ASSESSMENT SCHEME, 2019 – Salient Features

- Creation of e-assessment centres at National and regional levels.
- Auto- allocation of cases amongst the centres.
- Individual taxpayers would not be required to appear personally or through authorized representatives.
- Communication between the department and taxpayer will be done completely the electronic medium without any human interface.
- Internal communication between the different assessment units shall also be done electronically.
- Personal hearing may be allowed in exceptional cases only by video conference facility.
- 58000 cases have been selected as the first batch of cases of this scheme time barring Sept 2020 for AY: 2018-19.
- The E-assessment scheme shall be brought about in a phased manner.

Various Facilitation Centres under the scheme

- National E-assessment Centres- (NEC) – Single and central point of contact with the assessee. It will conduct the proceedings centrally across the country.
- Regional E-assessment centres- It will conduct the e-assessment procedures in the cadre controlling region of a PCIT. 8 Regional centres now.
- Assessment Units Identify issues ,seek information and analyse material to frame draft assessment orders.
- Verification Units- Conduct enquiry, examination of books of account, examination of witnesses and recording of statement (through VC)
- Technical Units- To perform the function of providing technical assistance which includes any assistance or advice on legal, accounting, forensic, information technology, valuation, transfer pricing, data analytics, management or any other technical matter which may be required in a particular case or a class of cases, under this Scheme.

Various Facilitation Centres under the scheme...

■ **Function of Review Units:**

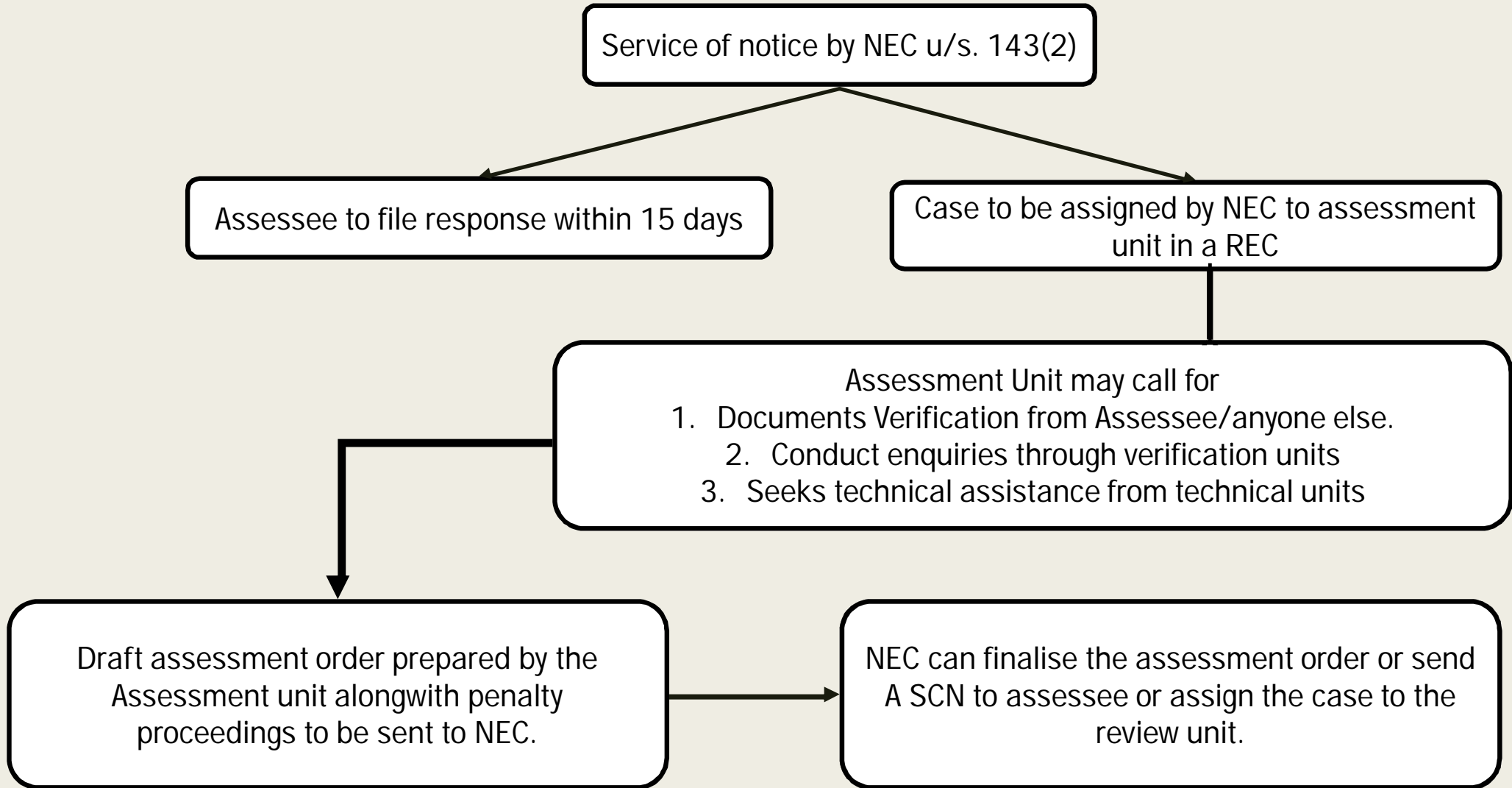
- It will review the draft assessment order
- To check whether the relevant and material evidence has been brought on record.
- To check that relevant points of fact and law have been duly incorporated in the draft order.
- The issues on which addition or disallowance should be made have been discussed in the draft order,
- The applicable judicial decisions have been considered and dealt with in the draft order,
- Checking for arithmetical correctness of modifications proposed, if any,
- Such other functions as may be required for the purposes of review, and specify their respective jurisdiction

Various Facilitation Centres under the scheme...

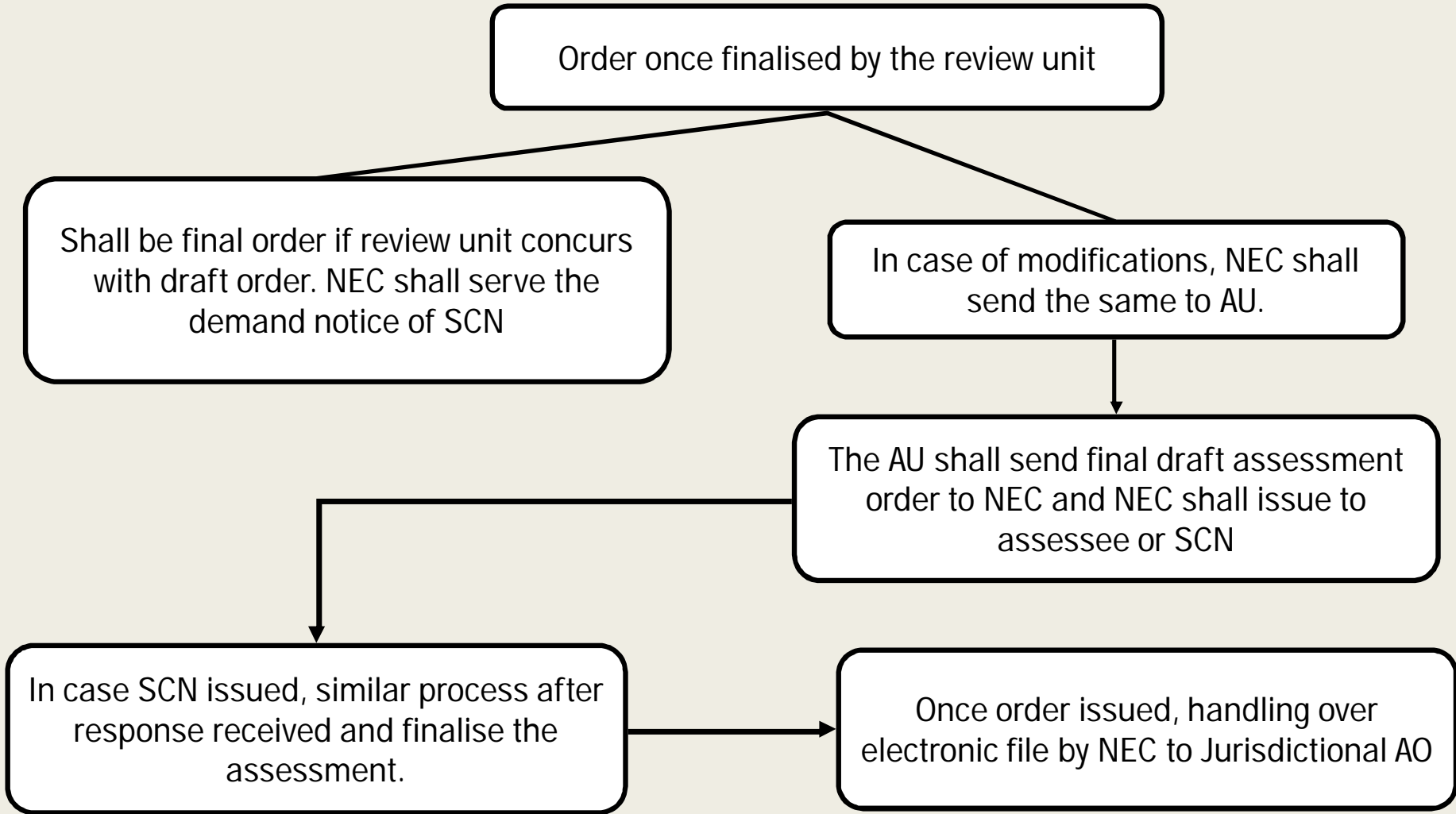
Functions of NEC:

- Specify format, mode, procedure and processes
- Send all notices/communication electronically
- Assign cases to assessment unit (ReAC) through automated allocation system
- Allocate cases to verification unit ,technical unit through automated allocation system
- Select draft assessment orders for review and allocate to review unit through automated allocation system
- Providing opportunity to taxpayer before finalising assessment order
- Finalize assessment orders
- Transfer all electronic records

Process Flow Chart



Process Flow Chart ..contd.



WAY FORWARD, TIPS AND REPRESENTATION

Advantages

- The E-Proceeding facility will substantially reduce the compliance burden on the taxpayer and facilitate information being provided to the tax officers in a quick and cost-efficient manner
- The E-Proceeding facility shall assist in maintaining a record of all assessment proceedings in an organized manner, and shall eliminate the risk of loss and damage to files.
- Representation before the higher appellate authorities will be simplified because of better document trail.
- Taxpayers retain an option to request for personal hearing in certain cases
- With the introduction of electronic service of notices, a lot of issues arising out of non-service of notices, questionnaires, etc. will be taken care of.
- E- Proceeding could help compensate scarcity of staff in the tax department.
- Limits the interactions between the taxman and the taxpayer and will improve transparency in the entire course of assessments, accordingly, helping in reducing corruption in the system.

Practical issues

- The e-filing portal has idle session time out of 15 minutes within which assessee has to file the response along with attachments.
- Maximum 10 attachments can be uploaded, total attachment size being 50MB.
- Once an attachment is uploaded and for some reason it is not legible to the AO, the same attachment cannot be uploaded again ?
- Once the proceeding are closed by the officer, no e-submission of the assessee will be accepted, consequences of genuine defaults and delays ?
- No revert to adjournments filed online. What if the order is passed before giving sufficient opportunity.
- Hybrid system is functioning in the real scenario.
- If any submissions made after 6 pm, the same goes as submissions of the next day.
- The names of files attached should not have any symbols or special characters and even for word attachments?

Practical issues

- If any submissions made after 6 pm, the same goes as submissions of the next day. – Business Hours
- The names of files attached should not have any symbols or special characters and even for word attachments?
- What would be the legality of notice issued on an e-mail mentioned in the return filed for the subject assessment year, however, which by the time of assessment has already been changed and mentioned in the latest return filed?
- Some typical scenarios:
 - Cases when reference is sought for valuation u/s. 142(2A).
 - Transfer Pricing assessments.
 - Cross examinations of replies of 133(6) notices or if investigation reports.
 - References to the Additional Commissioner of Income Tax.
 - Legality of submission filed on e-portal when e-proceedings are still open, however, the Income-tax Authority has passed the order
 - Penalty matters.

Challenges:

- Assessment proceedings are much more than collection of documents, Requires legal interpretation. **Drafting skills will be very critical.**
- Will AO be able to understand the commercial rationale of a transaction through E proceedings?
- Courts have held that the right to be heard is one of the fundamental principles of Natural justice.
- Completely technology based and requires strong IT systems to support. System failures can be chaotic.
- Does the risk of account being get misused increase due to E assessment?
- Increased litigation if facts and case of assesses are not understood correctly by the Income Tax officer.
- Date submitted shall be in the system forever, so need to be extra cautious.

Some Tips:

■ **How to Scan and Attach files:**

- The Scanning should be clear at least 300DPI.
- The format of attachment should always be pdf so save files with that extension.
- If files are truncated, please see that its legible before attaching.
- Scan original documents and not photocopies.
- The document should not be password protected.
- If the documents are of various sizes, see that some data is not missed while scanning , like scanning a legal paper.
- If many documents, than can sequentially scan and number documents and make it as one attachment.
- Every document should be named and numbered if not numerically than atleast annexure wise.
- Ensure to send correct attachments against description stated as difficult to redo the submission.

Some Tips:

■ How to make written submissions:

- All the submissions should be dated, should mention the basic details of clients like PAN, assessment year, and should mention specifically against which notice the assessee is responding.
- If attachments are made with the written submissions, please mention the page number and annexure no in the written submission , cross referencing is essential.
- Long written submissions and notes should be page numbered.
- All the submissions should be written on covering letter which should be dated, signed and stamped wherever necessary and the list of details annexed should be in the covering letter.
- Always maintain continuity by making reference to last letter or hearing.
- Whenever not able to respond within time limit, ask for adjournment in writing and be precise how many days you shall submit the details.
- Rule 14 of Income Tax Rules.
- In case of limited scrutiny, only respond to the specific and relevant queries pertaining to the subject matter, refuse in writing to submit details beyond scope.
- Facts should be clear, judgements can follow.
- Always ask for personal hearing when the addition to be proposed in SCN is substantial and adverse.
- Verifications and fundamental factual details or declaration better to be taken on letter head of assessee.

Some Tips:

■ Software set up required:

- I Mozilla Firefox (version 22.0, 21.0, 20.0 and above).
- Google Chrome (version 26.0.x, 27.0.x, 28.0.x and above)
- Internet Explorer (version 9.0, 10.0 and above)
- Safari (version 4.0, 5.0 and above)
- OPERATING SYSTEM - Windows XP with Service Pack 3/Windows 7/Windows 8/ Latest Linux and Mac OS 10.10(OS X Yosemite)
- Have an updated version of Java.
- Check the documents twice before sending.
- Reduced reliance on juniors and articles or maker checker system.

Some Tips:

- All the data submitted should be backed up and saved sequentially.
- Name the folders and attachments appropriately.
- Maintain all screen shots of confusions and uncertainties.
- What to submit in return so that you don't get into trouble in E- assessments.
- Avoid delaying the submissions till fag end.
- Avoid making submission through mobiles or apps (in the scheme). Try to submit details from single system or fixed place of office.
- Always reply to all notices.
- Check the digital signature of AO, date and other particulars in all notices.
- When system error in ITBA, always email the AO about the technical issues.
- Never submit attachments without a forwarding letter or written note.
- Maintain a list of documents submitted during the assessment in office file, once the assessment is over.
- Keep taking back ups regularly of your systems.
- Keep clients informed about checking their emails and messages. –Ensure correct emails and contact details are submitted.





THANK YOU !!

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